



Office of the Comptroller

Liz Sumner, Comptroller

DATE: July 14, 2025

TO: Supervisor Marcelia Nicholson, Chairwoman, County Board of Supervisors

FROM: Cynthia (C.J.) Pahl, Financial Services Director, Office of the Comptroller

A handwritten signature in blue ink, appearing to read 'mhp', is written over the 'FROM:' line.

SUBJECT: 2026 County Board Requested Budget

COUNTY BOARD STATUTORY TAX LEVY CAP CALCULATION FOR BUDGET YEAR 2026

Per Wisconsin State Statute 59.60(7), the County Board may only adopt a departmental budget for itself that is no more than 0.4% of the total County's tax levy. For purposes of the 2026 County Board departmental budget request, it is assumed that the countywide property tax levy will remain at the 2025 adopted level of \$298,624,927. Therefore, the County Board must submit a 2026 departmental budget request with a levy of no more than \$1,194,500.

2026 County Board Statutory Tax Levy Cap Calculation

County Property Tax Levy (use 2024 adopted)	\$ 298,624,927
County Board 0.4% Tax Levy	\$ 1,194,500

Since no revenue is available to offset departmental expenditures, total County Board departmental expenditures, except for legacy fringe benefits and facilities-related charges, must fall at or below the \$1.19 million tax levy cap.

2026 COUNTY BOARD DEPARTMENTAL OPERATING REQUEST

The County Board's departmental operating budget has three primary areas of expenditures:

- **County Board Supervisor Salaries.** For 2026, County Board Supervisor salaries increase \$24,449 over 2025, for a total \$651,150. This assumes that no amendment to current County Board Supervisor salary ordinances is enacted and that salaries increase by approximately 5.48% for the term beginning April 2026.
- **Operational Costs.** Operations costs largely support County Board Supervisor Public Service Funds (PSFs), and supplies, services, and equipment necessary to operate an office. Maintaining operational costs at the 2025 levels results in costs of \$188,130 for 2026.
- **Non-County Board Supervisor Salaries.** Maintaining staffing levels at the 2025 level results in staffing costs of \$397,527 for 2026.

Based on the information provided above, maintaining the County Board departmental budget at 2025 levels would result in a tax levy cost of \$1,236,807, which is \$42,307 over the County Board statutory levy cap.

To meet the tax levy cap for the 2026 County Board Requested Budget, \$42,307 was reduced from Operational Costs. If the final tax levy cap for the County Board is higher, part or all the reduction in Operational Costs would be reversed.

REQUIRED EXPENDITURE INCREASES IN THE COUNTY BOARD OPERATING BUDGET

Salary increases continue to put pressure on the County Board's operating budget. Supervisor salaries increased by 12.98% for the 2024-2026 term, which resulted in additional annual salary and social security costs of \$71,993. For the 2026-2028 term, it is anticipated the additional annual salary and social security costs will be \$34,351. Roughly 2/3 of this amount was absorbed within the County Board's statutory levy cap for 2026, with the remaining 1/3 of this amount to be absorbed within the County's Board's statutory levy cap for 2027.

The table below shows the historical term-over-term comparison of County Board Supervisor salaries.

Term	Percent Change	Supervisor Salary	Finance Chair Salary	County Board Chair Salary	Annual Cost (Salary & SS)	Change from Prior Term
2026-2028 ¹	5.48%	\$32,751	\$40,938	\$49,126	\$661,052	\$34,351
2024-2026	12.98%	\$31,049	\$38,811	\$46,574	\$626,701	\$71,993
2022-2024	5.12%	\$27,482	\$34,353	\$41,223	\$554,708	\$27,008
2020-2022	4.64%	\$26,144	\$32,680	\$39,215	\$527,699	\$23,422
2018-2020	2.88%	\$24,984	\$31,230	\$37,467	\$504,277	\$14,099
2016-2018	-	\$24,285	\$30,356	\$36,428	\$490,178	-

HISTORY OF ACTIONS REQUIRED TO MEET THE COUNTY BOARD STATUTORY TAX LEVY CAP

Even with the passage of 2013 Wisconsin Act 14, County Board operations have changed very little in the last decade. And since Act 14 severely limited the ability to fund these operations with a 0.4% tax levy cap, the County Board has been continually downsizing in most budgets over the past decade.

The table below shows the historical countywide property tax levy and the corresponding County Board statutory tax levy cap calculation. In comparison, the County Board tax levy in 2013 was \$6,656,441.

Budget Year	Countywide Property Tax Levy	County Board Statutory Levy Cap	Change from Prior year
2026	\$298,624,927	\$1,194,500	\$0
2025	\$298,624,937	\$1,194,500	\$28,763
2024	\$291,434,132	\$1,165,737	(\$85,952)
2023	\$312,922,151	\$1,251,689	\$13,840
2022	\$309,462,284	\$1,237,849	\$21,974
2021	\$303,968,779	\$1,215,875	\$11,438
2020	\$301,109,336	\$1,204,437	\$27,924

The County Board now operates with only four full-time staff, one part-time staff, and interns. This is a dramatic reduction from a full-time staff of 37 in 2013, which does not include Audit and Community Business Partner staff that were once under the authority of the County Board, but subsequently transferred to other County authorities.

Since the passage of Act 14, the County Board has lost 33 full-time departmental staff either through abolishment or transfer to other departments:

¹ This is an estimate based on CPI growth from May 2023 through April 2025. The final salary will be based on CPI growth from May 2023 through May 2025.

- 16.0 FTE Audit Services staff (separate budgetary unit)
- 6.0 FTE Community Business Partners (separate budgetary unit)
- 7.0 FTE Research Services staff
- 3.0 FTE Public Information staff
- 3.0 FTE Committee Clerk staff
- 6.0 FTE Administrative staff
- 18.0 FTE Legislative Assistance staff

In addition to the major staffing changes over the past decade, the County Board has taken other actions to minimize annual cost increases within its budget, such as modifying how central crosscharges and fringe benefits are budgeted for at the countywide level. Put together, these staffing and budgetary changes have allowed the County Board to operate within its statutory tax levy cap since its passage. However, with very little left to cut in future years, meeting statutory tax levy caps over the next decade could decimate the County Board's ability to function as an operating department if any major countywide property tax levy reductions occur.